


# Owner-occupied Homeowner Classification





# Owner-occupied Homeowner Classification

- Properties including condominiums used as the owner's principal residence, **and**
- Has been granted a homeowner's exemption



# Owner-occupied Homeowner Classification continued...

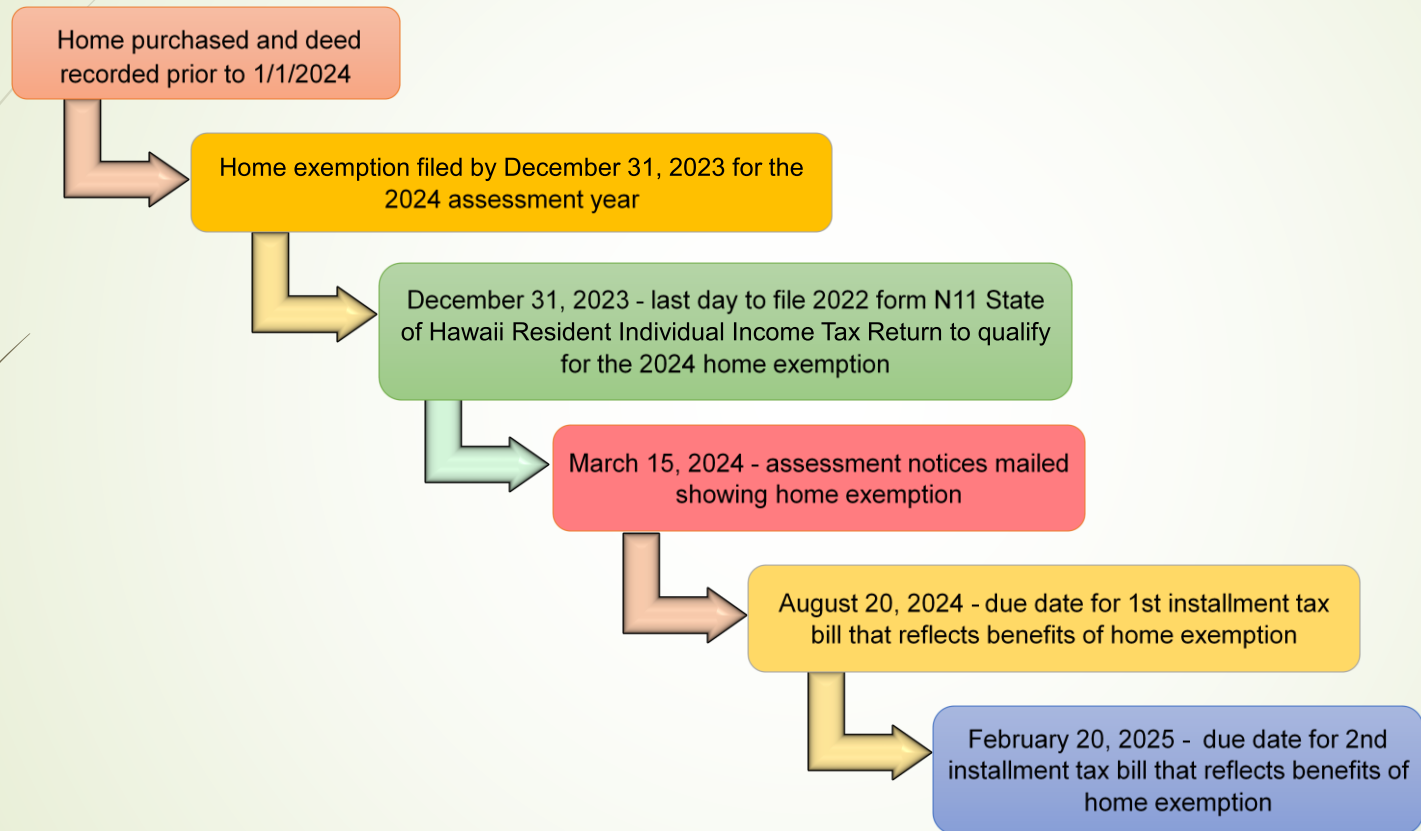
*You are eligible for a home exemption if you meet **all** of the criteria:*

- own and occupy home as your principal residence on January 1<sup>st</sup>
- You **filed** for the home exemption and your ownership was recorded on or before December 31<sup>st</sup> preceding the tax year
- do not rent the entire premises for any portion of the year
- taxes are **not** delinquent for more than one year

## Owner-Homeowner Classification continued...

- Files an income tax return as a resident of the state of Hawaii (N11 or N13) with a reported address in the county **prior** to the effective date of the exemption.
- Non resident and part year resident state of Hawaii income tax returns **do not** qualify.
- Tax returns **amended after the effective date of the exemption** are **not** considered by the Division.
  - Per Maui County Code 3.48.185 the effective date of the exemption is **January 1** of the assessment year.
  - The effective date of the exemption is not when taxes are due.

## TIMELINE FOR NEW HOME EXEMPTIONS





# Owner-occupied Homeowner Classification continued



On behalf of the Real Property Assessment Division, thank you for serving on the 2023 Board of Review. We look forward to working with you.



Are there any questions, comments or concerns?